संख्या : 6/2021/बी-1-499/दस-2021

प्रेषक,

एस. राधा चौहान,
अपर मुख्य सचिव, वित्त एवं
वित्त आयुक्त
उत्तर प्रदेश शासन ।

सेवा में,

समस्त अपर मुख्य सचिव / प्रमुख सचिव / सचिव,
उत्तर प्रदेश शासन ।

वित्त (आय-व्ययक) अनुभाग-1 लखनऊ : दिनाँक : 24 जून, 2021

विषय : दिनाँक 01 जुलाई, 2021 से केन्द्र पुरोनिधानित योजनाओं की धनराशि के अन्तरण उपयोग व अनुश्रवण के सम्बन्ध में ।

महोदय,

वित्त (लेखा) अनुभाग-1 के शासनादेश संख्या-ए-1-122/दस-2012-10(33)/2010, दिनाँक 21 मार्च, 2012, संख्या-10/2015/ए-1-502/दस-2015-10(33)/2010, दिनाँक 29 मई, 2015 एवं संख्या-14/2015/ए-1-879/दस-2015-10(33)/2010, दिनाँक 23 सितम्बर, 2015 द्वारा राज्य सरकार से प्राप्त होने वाली किसी भी धनराशि को स्टेट बैंक ऑफ इण्डिया सहित किसी सार्वजनिक क्षेत्र के बैंक में वित्त विभाग की अनुमति के उपरान्त खाता खोलकर धनराशि को रखे जाने की व्यवस्था दी गई है ।

2- पी.एफ.एम.एस. डिवीजन, व्यय विभाग, वित्त मंत्रालय, भारत सरकार के पत्र संख्या- **F.No.1(13)PFMS/FCD/2020,** दिनाँक 23 मार्च, 2021 में दिये गये दिशा-निर्देशों के अनुसार प्रत्येक केन्द्र पुरोनिधानित योजना के लिये राज्य सरकार द्वारा नामित सिंगल नोडल एजेन्सी द्वारा शेड्यूल्ड कामर्शियल बैंक, जो सरकारी लेन-देन के लिये राज्य सरकार द्वारा अधिकृत की गई हो, में एक खाता खोला जायेगा ।

3- उक्त दिशा-निर्देश के परिप्रेक्ष्य में भारत सरकार के पत्र दिनाँक 23 मार्च, 2021 के बिन्दु 6 एवं 7 में दिशा-निर्देश दिये गये जो कि निम्नवत् दृष्टव्य हैं -

"6. **Only Banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user friendly dashboard to officers at various levels to monitor utilization of funds by IAs.**

7. **The bank's software system should be able to monitor the drawing limits of the IAs who should be able to draw funds on real time basis from the SNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts."**

1- यह शासनादेश इलेक्ट्रानिकली जारी किया गया है, अतः इस पर हस्ताक्षर की आवश्यकता नहीं है ।

2- इस शासनादेश की प्रमाणिकता वेब साइट http://shasanadesh.up.nic.in से सत्यापित की जा सकती है ।

http://shasanadesh.up.nic.in

4- उपरोक्त के क्रम में, पी.एफ.एम.एस. डिवीजन, व्यय विभाग, वित्त मंत्रालय, भारत सरकार के पत्र दिनाँक 23 मार्च, 2021 में दिये गये दिशा-निर्देशों की पूर्ति करने हेतु सक्षम शिड्यूल्ड कामर्शियल बैंक जिनकी जनपद स्तर पर शाखायें उपस्थित हों, सिंगल नोडल एजेन्सी **(S.N.A)** के एकाउन्ट हेतु प्रशासकीय विभाग द्वारा अपने स्तर पर चयनित कर अधिकृत किया जायेगा ।

5- वित्त (लेखा) अनुभाग-1 के शासनादेश संख्या-ए-1-122/दस-2012-10(33)/2010, दिनाँक 21 मार्च, 2012, संख्या-10/2015/ए-1-502/दस-2015-10(33)/2010, दिनाँक 29 मई, 2015 एवं संख्या-14/2015/ए-1-879/दस-2015-10(33)/2010, दिनाँक 23 सितम्बर, 2015 उपरोक्त सीमा तक संशोधित समझे जायेंगे ।

अतः भारत सरकार के उक्त पत्र दिनाँक 23 मार्च, 2021 की प्रतिलिपि संलग्न करते हुये मुझे यह कहने का निदेश हुआ है कि पत्र में दिये गये दिशा-निर्देशों का अनुपालन सुनिश्चित कराने का कष्ट करें ।

संलग्नक : यथोपरि ।

भवदीया,

एस. राधा चौहान
अपर मुख्य सचिव, वित्त
एवं वित्त आयुक्त ।

संख्या : 6/2021/बी-1-499(1)/दस-2021, तद्दिनाँक

प्रतिलिपि, निम्नलिखित को सूचना एवं आवश्यक कार्यवाही हेतु प्रेषित :-

1 महालेखाकार (लेखा एवं हकदारी) प्रथम / द्वितीय, उत्तर प्रदेश, प्रयागराज ।
2 महालेखाकार (लेखा-परीक्षा) प्रथम / द्वितीय, उत्तर प्रदेश, लखनऊ / प्रयागराज ।
3 अपर मुख्य सचिव, श्री राज्यपाल, उत्तर प्रदेश ।
4 प्रमुख सचिव, विधान परिषद् / विधान सभा सचिवालय, उत्तर प्रदेश ।
5 समस्त विभागाध्यक्ष एवं प्रमुख कार्यालयाध्यक्ष, उत्तर प्रदेश ।
6 महानिदेशक, संस्थागत वित्त निदेशालय, लखनऊ को इस आशय से प्रेषित कि शासनादेश में उल्लिखित दिशा-निर्देशों का अनुपालन सुनिश्चित करायें ।
7 समस्त मुख्य / वरिष्ठ कोषाधिकारी, उत्तर प्रदेश ।
8 समस्त वित्त नियंत्रक / मुख्य / वरिष्ठ / वित्त एवं लेखाधिकारी, उत्तर प्रदेश ।
9 वित्त विभाग के समस्त व्यय-नियंत्रण अधिकारी / व्यय-नियंत्रण अनुभाग ।
10 सचिवालय के समस्त अनुभाग ।
11 गार्ड बुक ।

आज्ञा से,

आलोक दीक्षित
विशेष सचिव ।

1- यह शासनादेश इलेक्ट्रानिकली जारी किया गया है, अतः इस पर हस्ताक्षर की आवश्यकता नहीं है ।

2- इस शासनादेश की प्रमाणिकता वेब साइट http://shasanadesh.up.nic.in से सत्यापित की जा सकती है ।

http://shasanadesh.up.nic.in

No.....2983...../MS/GI/2021

ACS, वित्त

7.4.2021

(अनीता सी० मेश्राम)
प्रमुख सचिव एवं प्रमुख स्टाफ आफीसर,
मुख्य सचिव
उत्तर प्रदेश शासन।

F. No.1(13)PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure

Block No.11, 5th Floor,
CGO Complex, Lodhi Road,
New Delhi, dated 23.03.2021

To

वित्त(AD)

Chief Secretaries/Principal Secretaries (Finance): All States/ UTs

Subject: Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released

9/4/2021

(संतोष सुनीमादम)
अपर मुख्य सचिव, वित्त
संस्थागत वित्त एवं बजट
महिला कल्याण
महानिदेशक

Sir/Madam,

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring of availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide letter of even number dated 16.12.2020 had shared a draft modified procedure for release of funds under CSS with all the State governments and Ministries/Departments of the Government of India to seek their comments. The comments received from the State governments and Ministries/Departments of the Government of India were considered and the procedure has been suitably modified.

With a view to have more effective cash management and bring more efficiency in the public expenditure management, it has been decided that the following procedure will be followed by all the State Governments and Ministries/Departments of the Government of India regarding release and monitoring utilization of funds under CSS with effect from 1st July, 2021:

1. Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS. The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorized to conduct government business by the State Government.

2. In case of Umbrella schemes which have multiple sub-schemes, if needed, the State Governments may designate separate SNAs for sub-schemes of the Umbrella Scheme with separate Single Nodal Accounts.

3. Implementing Agencies (IAs) down the ladder should use the SNA's account with clearly defined drawing limits set for that account. However, depending on operational requirements, zero-balance subsidiary accounts for each scheme may also be opened for the IAs either in the same branch of the selected bank or in different branches.

4. All zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time and will draw on real time basis from the Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.

5. For seamless management of funds, the main account and all zero balance subsidiary accounts should preferably be maintained with the same bank. However, State Government may choose different banks for opening Single Nodal Accounts of different CSS.

6. Only banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user friendly dashboard to officers at various levels to monitor utilization of funds by IAs.

7. The bank's software system should be able to monitor the drawing limits of the IAs who should be able to draw funds on real time basis from the SNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.

8. The Ministries/Departments will release the central share for each CSS to the State Government's Account held in the Reserve Bank of India (RBI) for further release to the SNA's Account.

9. Funds will be released to the States strictly on the basis of balance funds of the CSS (Central and State share) available in the State treasury and bank account of the SNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with rule 232(V) of the General Financial Rules, 2017.

10. The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFRs, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by the banks.

11. Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.

12. In the beginning of a financial year, the Ministries/Departments will release not more than 25% of the amount earmarked for a State for a CSS for the financial year. Additional central share (not more than 25% at a time) will be released upon transfer of the stipulated State share to the Single Nodal Account and utilization of at least 75% of the funds released earlier (both Central and State share) and compliance of the conditions of previous sanction. However, this provision will not be applicable in case of schemes where a different quantum of release has been approved by the Cabinet.

13. After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA. It will be the responsibility of the State government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. For this, the State Governments will work out the modalities and the timelines and will work out Central and state share in the amount so available with IAs.

SNAs will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.

14. Refund of balance amount by IAs and the amount available in the SNA's account should be taken into account by the Program Division of the Ministry/Department while releasing funds under the scheme. Concerned SNAs shall keep a record of the unspent amount lying in the account of IAs to be deposited in the Single Nodal Account while assigning drawing rights to IAs.

15. Ministries/ Departments will ensure that releases under all CSS are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.

16. The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State Governments/SNAs/IAs shall not transfer scheme-related funds to any other bank account, except for actual payments under the Scheme.

17. State Governments will register the SNAs and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the SNAs, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.

18. Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Single Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.

19. SNAs and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.

20. SNAs will keep all the funds received in the Single Nodal Account only and shall not divert the same to Fixed Deposits/Flexi-Account/Multi-Option Deposit Account/Corporate Liquid Term Deposit (CLTD) Account etc.

21. The State IFMIS should be able to capture scheme component-wise expenditure along with PFMS Scheme Code and Unique Code of the Agencies incurring the expenditure. State Governments will ensure daily uploading/sharing of data by the State IFMIS/Treasury applications on PFMS. PFMS will act as a facilitator for payment, tracking and monitoring of fund flow.

22. Release of funds by the Ministries/Departments to States towards the end of the financial year should be avoided to prevent accumulation of unspent balances with States. Ministries/Departments will arrange to complete the release well in time so that States have ample time to seek supplementary appropriations from their respective legislatures, if required, and account for all the releases in the same financial year.

23. In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts/blocks/Gram

Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.

24. UTs without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors/beneficiaries `just in time'. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.

25. Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-à-vis the targets for each CSS.

This issues with the approval of Secretary (Expenditure) and shall supersede all earlier guidelines on this subject.

Yours faithfully

23/3/21

(Subhash Chandra Meena)
Director (FCD)
011-24368543
E-mail: subhash.meena@nic.in

Copy for information to:

1. PSO to Secretary (Expenditure)
2. PPS to CGA
3. Sr.PPS to Addl. Secretary (Expenditure)
4. PSO to Addl. Secretary (Pers)
5. Sr. PPS to JS (PFC-II)
6. Sr. PPS to JS(PF-S)